



Our Ref: IAD/WCCBIP/REP/001/24

**MEMO**



**To:** Director ACE Project WACCBIP ✓  
**Cc:** Vice Chancellor  
Pro-Vice Chancellor, ASA  
Pro-Vice Chancellor, ORID  
Registrar  
Director of Finance  
Legal Counsel  
Deputy Director, Research  
Deputy Director, Research  
Senior Accountant ORID  
Finance Manager, WACCBIP  
Chairman, Audit Committee

**From:** Ag. Deputy Director, Internal Audit

**Date:** 16<sup>th</sup> January, 2024

**Subject:** **AUDIT OF THE WORLD BANK AFRICA CENTRE OF EXCELLENCE (ACE) - IMPACT PROJECT AT THE WEST AFRICA CENTRE FOR CELL BIOLOGY OF INFECTIOUS PATHOGENS (WACCBIP) UNDER THE AUSPICES OF THE OFFICE OF RESEARCH AND INNOVATION DEVELOPMENT (ORID), UNIVERSITY OF GHANA**

Please, find attached the Audit Report on the World Bank Africa Centre of Excellence (ACE)-impact project for the period January 01, 2023 to June 30, 2023

We will be glad to have some feedback on implementation of recommendations prior to discussions by the Audit Committee.

Thank you.

**Prof. Samuel Nana Yaw Simpson**  
Ag. Deputy Director, Internal Audit



# UNIVERSITY OF GHANA

## INTERNAL AUDIT DIRECTORATE

### Final Report

#### AUDIT OF THE WORLD BANK AFRICA CENTRE OF EXCELLENCE (ACE) - IMPACT PROJECT AT THE WEST AFRICA CENTRE FOR CELL BIOLOGY OF INFECTIOUS PATHOGENS (WACCBIP) UNDER THE AUSPICES OF THE OFFICE OF RESEARCH AND INNOVATION DEVELOPMENT (ORID), UNIVERSITY OF GHANA

Report No. UG/AUD/02/24

<b>Distribution:</b>	Prof. Nana Aba Appiah Amfo	-	Vice-Chancellor
	Prof. Felix Ankomah Asante	-	Pro-Vice-Chancellor, ORID
	Prof. Gordon Awandare	-	Pro-Vice-Chancellor, ASA
	Mrs. Emelia Agyei-Mensah	-	Registrar
	Mrs. Bernice B. Agudu	-	Director, Finance Directorate
	Dr. Abdul B. A. Bamba	-	Legal Counsel
	Prof. Lydia Mosi	-	Deputy Director, Administration
	Dr. Peter Quashie	-	Deputy Director, Research
	Dr. Eric Oduro Osae	-	Chairman, Audit Committee

<b>Audit Team:</b>	Mrs. Vivian D. Barabu	-	Team Lead
	Mr. Papa Opoku Younge	-	Member
	Mr. Erwin K. Opare-Essel	-	Member

**Reviewer:** Prof. Samuel Nana Yaw Simpson -

**Date Issued:** 16<sup>th</sup> January 2024

# Table of Contents

1. Executive Summary.....	2
2. Outline of Key Issues.....	7
3. Key Audit Matter.....	11
4. Detailed Findings and Recommendations.....	12
5. Audit Opinion.....	34
<b>Appendices</b>	
Appendix 1: Reversals and Funds Returned to Chest .....	34
Appendix 2: Unretired Accountable Imprest .....	36
Appendix 3: Travel Tickets .....	37
6. Status of Implementation.....	39

## 1.0. EXECUTIVE SUMMARY

### 1.1. Introduction

The audit of the World Bank Africa Centre of Excellence (ACE) – Impact Project at the West Africa Centre for Cell Biology of Infectious Pathogens (WACCBIP) for the period of January 2023 to June 2023 was undertaken by the Internal Audit Directorate (IAD) of the University of Ghana in response to a request by the Director of WACCBIP. The fieldwork began on October 9, 2023 and ended on November 23, 2023.

### 1.2. Background of the Auditee

The West Africa Centre for Cell Biology of Infectious Pathogens (WACCBIP), also known as the Centre, has been hosted by the University of Ghana since its establishment in 2014. It has consistently been at the forefront of addressing health-related challenges through applied scientific and biomedical research in both infectious and non-communicable diseases, as well as human genetic research and training. The Centre has achieved significant milestones by conducting cutting-edge research, the results of which have been thoroughly documented and published in various reputable scientific journals, earning recognition from esteemed bodies in the field of scientific research, including the prestigious Royal Society of Biology in the United Kingdom.

The Centre is currently designated as an African Centre of Excellence (ACE) in Higher Education a response to the ACE Impact initiative of the World Bank, with a primary focus on enhancing Africa's capacity for postgraduate education by providing training to Master's and PhD students to address the significant developmental challenges on the continent.

The Centre operates as an Academic Centre within the College of Basic Applied Sciences. It is semi-autonomous in financial terms and is responsible for

resource mobilization, with the Director of Finance overseeing its financial activities. This structure allows the Centre to operate efficiently and pursue its mission.

### **1.3. Audit Objective**

This audit primarily seeks to provide independent assurance to the University of Ghana Senior Management, the UG Audit Committee and other stakeholders that the Managers of the Center are operating within the governance and financial policies.

### **1.4 Audit Scope**

The audit focused on the following thrust areas:

- Management and Governance Arrangement
- Internal Controls
- Risk Management
- Inflows and Disbursements of Funds
- Adherence to Reporting Requirements and Budget
- Documentation Processes
- Project Deliverables
- Procurement Management
- Asset Management

### **1.5 Audit Approach**

We adopted the risk--based approach to conduct the audit and assurance. The approach also took cognizance of the Basic Laws and Policies of the University, UG Financial Regulations and Governance Policy, 2020, the Policies and Framework for the project, the Public Financial Management Act 2016 (Act 921), and other national laws and regulations.

## 1.6 Audit Methodology

This audit was conducted in accordance with the generally accepted International Standards for Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. The standards require that the assignment work is planned, executed, and conclusions made based on evidence gathered.

Evidences were gathered through inquiry, interviews, verification of supporting documents, and assessment of identified processes and procedures. Specifically, discussions were held with the Deputy Director, Grant Manager, the Finance Manager and the Procurement Manager to understand how the processes involved in the management of the project.

## 1.4. Acknowledgment

We are grateful to the following Officers for their assistance and cooperation during this exercise:

Prof. Lydia Mosi	-	Deputy Director, Administration
Dr. Peter Quashie	-	Deputy Director, Research
Ms. Emefa Adzadu	-	Finance Manager
Ms. Sika Menka	-	Grants Manager

## 1.5. Summary Rating

### 1.8.1 Summary of Control Effectiveness

Level	Audit Opinion	Number of Issues
-------	---------------	------------------

<b>Effective</b>	Improvement of internal control measures is not necessary now as controls are strong.	2
<b>Reasonable</b>	Internal control measures exist now, but they need to be reviewed and strengthened.	8
<b>Ineffective</b>	Internal control measures are weak and need urgent attention for improvement	0

**Overall Audit Opinion: Reasonable**

### 1.8.2. Summary of Risk Rating

Level	Description	Number of Issues
<b>Low</b>	Management may consider reducing the cost of control. Management should constantly monitor the risk exposure and related control effectiveness.	2
<b>Medium</b>	The residual risk exposure is acceptable. Management should implement more controls or increase the effectiveness of current controls to reduce the residual risk to a more acceptable level.	8
<b>High</b>	Management should take immediate action to reduce residual risk exposure to an acceptable level	0

**Overall Risk Rating: Medium**

**1.8.3. Control Failure Risk Rating**

<b>Control Code</b>	<b>Type of Control Category (C)</b>	<b>Control Failure Resolution Rating (CR)</b>	<b>Number of Issues</b>
3	<b>Category #1:</b> Lack of Adequate Management Oversight and Accountability.	Personal and Non-Delegation of Responsibility for implementing strategies approved.	5
4	<b>Category #2:</b> Inadequate Assessment of Risk	Internal and external risk factors identified and evaluated.	3

**Overall Risk Category:** Lack of Adequate Management Oversight and Accountability.

**Overall Control Resolution:** Personal and Non-Delegation of Responsibility for implementing strategies approved.



### 1.9 Outline of Key Issues

Issue Ranking	Main Findings	Action Owner	Resolution Date
Effective	<p><b>Governance and Management Arrangement</b></p> <p>The audit team reviewed minutes from Management and International Advisory Board meetings. The review indicated that both committees were functional.</p>	<p>Prof. Lydia Mosi <b>(Deputy Director, Administration)</b></p>	<p>N/A</p>
Effective	<p><b>Internal Controls</b></p> <p>The Centre is led by a Director, two Deputy Directors, and a Management Committee, with the support of six units.</p> <p>Audit examination and discussions confirmed that the Centre maintained adequate controls and appropriately segregated duties.</p>	<p>Prof. Lydia Mosi <b>(Deputy Director, Administration)</b></p>	<p>N/A</p>
Reasonable	<p><b>Risk Management</b></p> <p>The Project has a risk register; however, the register mainly covers financial risks. Operational risks are largely non-existent in the register. Also, the register requires review and update.</p>	<p>Ms. Emefa Adzadu <b>(Finance Manager, WACCBIP)</b></p>	<p>March 31, 2024</p>

Issue Ranking	Main Findings	Action Owner	Resolution Date
Reasonable	<p><b>Grant Inflows and Disbursement</b></p> <p>During the period under review, the project had an opening balance of \$151,699.06; received \$42,718.70 from donors and disbursed \$772,277.19.</p> <p>Monthly reconciliation statements were prepared consistently, and unretired accountable imprest stood at \$525.75.</p>	Ms. Emefa Adzadu (Finance Manager, WACCBIP)	March 31, 2024
Reasonable	<p><b>Non-Disclosure of Reversals in Financial Report</b></p> <p>The semi-annual financial report of the project was duly prepared.</p> <p>We noted that the use of Cash Accounting resulted in accountable imprests being expensed before retirement and unspent imprest returned were offset against the expenses, which hindered the disclosure of actual expenses during reporting.</p>	Ms. Emefa Adzadu (Finance Manager, WACCBIP)	March 31, 2024
Reasonable	<p><b>Project Deliverables and Budget</b></p> <p>The activities and deliverables of the project have been grouped in to seven (7) broad headings with sub-activities and budgets</p>	Ms. Sika Menka (Grants Manager) & Ms. Emefa Adzadu (Finance Manager)	March 31, 2024

Issue Ranking	Main Findings	Action Owner	Resolution Date
	<p>estimates were made according to these headings.</p> <p>Activities under broad headings: <b>Improving Learning Experience, Management and Governance Establishment, and Finance &amp; Performance Oversight</b> proceeded as planned. Activities under <b>Achieving Excellence in Training, Promote Applied Research and Financial Sustainability and Private Sector Engagement</b> had some challenges.</p> <p>All expenses were within budget but for a few expense lines that were overspent.</p>		
Reasonable	<p><b>Documentation Processes</b></p> <p>Payment Vouchers (PVs) were maintained at ORID; however, they were not organized chronologically.</p>	<p>Mr. Anthony H. Hofe (Senior Accountant, ORID) &amp; Ms. Emefa Adzadu (Finance Manager, WACCBIP)</p>	March 31, 2024
Reasonable	<p><b>Procurement Processes</b></p> <p>Our assessment revealed that the Centre had a procurement plan for the year and all procurement followed established procurement processes. However, under the</p>	<p>Ms. Emefa Adzadu (Finance Manager, WACCBIP) &amp; Mr. Michael Abrogo</p>	March 31, 2024

Issue Ranking	Main Findings	Action Owner	Resolution Date
	<p>ACE-Impact Project, travel tickets totaling \$34,819.86 without a formal framework agreement albeit the officers followed procurement processes by obtaining multiple quotations and selecting the cost-effective option.</p>	<p><b>(Logistics &amp; Procurement Manager)</b></p>	
<p><b>Reasonable</b></p>	<p><b>Asset Management</b></p> <p>We noted that non-current assets acquired during the period under review were recorded in the assets register. However, physical inspection showed that a Double Door Fridge acquired in April 2023 was not in use.</p>	<p>Ms. Emefa Adzadu <b>(Finance Manager, WACCBIP)</b></p>	<p><b>March 31, 2024</b></p>
<p><b>Reasonable</b></p>	<p><b>Extension of Project Timelines</b></p> <p>The ACE-Impact Project, initially planned as a 4-year initiative with \$5.5 million in IDA funding, was hindered by the COVID-19, causing project delays.</p> <p>Despite discussions with stakeholders, there has been no official communication regarding the extension of the project timelines.</p>	<p>Prof. Lydia Mosi <b>(Deputy Director, Administration)</b></p>	<p><b>March 31, 2024</b></p>

## 1.6. Key Audit Matters

The key audit matters are the issues arising from our observations that in our professional judgment is most significant in our audit of the ACE - Impact Project, and therefore calls for some attention.

These matters were addressed in the context of our audit as a whole and in forming our opinion thereon and we do not provide a separate opinion on this matter.

We, therefore, consider the issues enumerated under Risk Management , Unretired Accountable Imprest, Recording of Unspent Imprest, Procurement, and Arrangement of PVs as issues that need immediate attention.

## 2.0. Detailed Findings and Recommendations

Issue Title	Risk/Issue/Control Effectiveness Rating
2.1 Governance and Management Arrangement	Effective
<b>Criteria</b>	
<p>Amendments to the Statutes of the University of Ghana, Schedule J, Section 11.1 states that "There shall be a Management Committee for every School, Institute and Centre of the College." Section 11.5 states that "A Management Committee shall meet at least twice in each semester."</p>	
<b>Condition</b>	
<p>For the period under review, the Audit team received and examined two (2) confirmed but yet-to-be-signed Management Committee minutes and one (1) International Advisory Board minutes. These meetings were held on specific dates: April 13, 2023, July 14, 2023 and July 23, 2022; all conducted at the WACCBIP Board Room.</p> <p>A review of the minutes confirmed that both the Advisory and Management Committees were functioning as intended.</p> <p>Regarding the status of previous audit issues, it was noted that the sole outstanding matter pertained to the non-pre-audit of 6% of total payment transactions. However, it is worth highlighting that during the audit period, all payment requests and their accompanying documentation underwent pre-auditing before payments were executed.</p>	
<b>Cause</b>	<b>Control Category</b>
Due to adequate management oversight of the Centre's activities	N/A
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>
No risk consequences to the University were identified.	N/A

Commendation	Control Resolution
We commend the Centre's Management Committee for compliance with the above criteria.	N/A

Issue Title	Risk/Issue/Control Effectiveness Rating
2.2 Internal Controls	Effective
<b>Criteria</b>	
<p>Section 2.5 of the Performance and Funding Contract states that “the participating University will appoint a Center Leader, Deputy Center Leader and a supporting implementation team of appropriately qualified academic, technical and administrative personnel. Changes to the designated Center Leader should be avoided during implementation except in cases of low performance. Changes in the Center Leader should be communicated to the National Review Committee, Ministry focal point for the project, the Regional Facilitation Unit, and the Association along with a justification for the change, and the proposed new Center Leader along with her/his qualifications for the Center Leader position.”</p>	
<b>Condition</b>	
<p>The Centre is led by a Director, with two Deputy Directors, and assisted by a Management Committee. The leadership is also assisted by six (6) units, namely: Administration, Grants Management, Accounts, Communications and Public Engagement, Procurement, and ICT.</p> <p>An examination of documents presented and discussions with the officers at the Centre revealed that there were adequate controls and proper segregation of duties at the Centre with ORID supervising the Centre’s financial activities.</p>	
<b>Cause</b>	<b>Control Category</b>
Due to adequate management oversight of the Centre’s activities	N/A
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>
No risk consequences to the University were identified.	N/A
<b>Commendation</b>	<b>Control Resolution</b>
We commend the Centre’s Director and his team.	N/A



Issue Title	Risk/Issue/Control Effectiveness Rating
2.3 Risk Management	Reasonable
<b>Criteria</b>	
According to the Public Financial Management Act 2016 Section 7 (2), "A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control, and internal audit in respect of the resources and transactions of a covered entity."	
<b>Condition</b>	
We noted that the ACE-Impact Project had a risk register that was well prepared which was reviewed during the audit period. However, the risks assessed were predominantly financial as operational risks were rarely documented and assessed.	
<b>Cause</b>	<b>Control Category</b>
The Project has a risk register handled by the Finance Manager, however, the register mainly covers financial risks. Operational risks are largely non-existent in the register. Also, the register requires review and update.	C 2
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>
This could lead to unmitigated and unexpected operational issues that could impact the overall success and effectiveness of the project.	Medium
<b>Recommendation</b>	<b>Control Resolution</b>
<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>The Risk Register should be reviewed to include operational risks that could hamper the achievement of project objectives.</li> </ul>	CR 4

<ul style="list-style-type: none"> <li>The Management Committee should define its process for management of risk of the Center to involve risk at every level of operations and it being championed by representative at various levels.</li> </ul>			
Management Response	Management Action Plan	Action Owner	Action Date
Recommendations are well noted.		Ms. Emefa Adzadu  (Finance Manager, WACCBIP)	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating
2.4 Grant Inflow and Disbursement	Reasonable
<b>Criteria</b>	
<p>Section 3.2 of the Performance and Funding Contract states that <b>“The amount of funding released to the Participating University for the implementation of the project will be contingent to the satisfactory agreement of the agreed Disbursement-Linked Indicators (DLIs), listed in Annex 4. There are seven DLIs which each consist of Disbursement-Linked Results which have unit disbursement prices.”</b></p> <p>Section 14 (3b) of the University of Ghana Act, 2010 (Act 806) states that <b>“The Director of Internal Audit shall vet all proposed expenditures to ensure compliance with laid-down internal control systems and other statutory requirements.”</b></p> <p>The University of Ghana Financial Regulation and Governance Policy, 2020, Policy No. 1301 (10) and 1303 (6) state that <b>“the Director of Finance is responsible for ensuring that the University Bank Accounts are regularly reconciled (at least a month), and there are adequate procedures to ensure security over cheques and any other means of transferring funds.”</b> and <b>“The custodian of the fund is responsible for (a) the fund’s safeguarding and security, and (b) performance of reconciliations as frequently as possible (the frequency should not exceed one month) which must be submitted to the Deputy Director of Finance (FATM) for review and approval.”</b></p>	
<b>Condition</b>	
<p>After an evaluation of the financial records for the period, we noted the Project had an opening balance of \$151,699.06; received \$42,718.70 from the project donors, which was duly acknowledged and disbursed \$772,277.19. At the end of the period, the project had a negative balance of \$577,859.43. The negative balance were funds from other projects of the Center which had been expended towards the ACE - Project and will be refunded by World Bank.</p>	

All payments were approved by the Centre's Director, duly processed through ORID and aligned with the Disbursement-Linked Indicators (DLIs) specified in the Project Agreement.

Again, we noted that \$34,404.19 of the total payment was disturbed as accountable imprest during the period under review. Our assessment showed that even though follow-ups have been made, an amount of \$525.75 had not been retired (*Refer to Appendix 2*).

While monthly bank reconciliation statements were consistently prepared by the Accounts Officers, we noted that a few conferences accommodation receipts were not attached some Payments Vouchers (PVs).

Cause	Control Category
The negative balance is because the donor is yet to release funds for achieved deliverables. Also, the unretired Imprest is due to delays in the implementation of the projects.	C 1
Effects/Consequences of the Issue for the University	Risk Rating
Non-achievement of other objectives of other projects of the Centre because funds were allocated to the ACE-Impact Project. Unretired imp rest could lead to unaccountability of the funds due to the delay.	Medium
Recommendation	Control Resolution
We commend the Accounts Officers at the Centre and ORID for preparing monthly bank reconciliation and duly linking all expenses to DLIs. We however recommend that the Finance Manager at the Centre ensures that all unretired accountable imprests are duly retired before the semi-annual financial report is prepared.	CR 3

Management Response	Management Action Plan	Action Owner	Action Date
Recommendation is well noted.		Ms. Emefa Adzadu  (Finance Manager, WACCBIP)	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating	
2.5 Non-Disclosure of Reversals in Financial Report.	Reasonable	
<b>Criteria</b>		
<p>Section II of the Project Financing Agreement states that <b>“The Recipient shall furnish to the Association each Project Report not later than forty-five (45) days after the end of each six calendar months, covering the six calendar months.”</b></p> <p>University of Ghana Financial Regulation and Governance Policy, 2020, Policy No. 1801 (9)(iii) states that <b>“The Head of the Financial Accounting Unit shall ensure that a Statement of financial performance with supporting schedules are prepared.”</b></p>		
<b>Condition</b>		
<p>In compliance with the project agreement, the Centre prepared the semi-annual Statement of Financial Performance and uploaded same to its website.</p> <p>An evaluation of the statement showed that the Centre used the Cash Accounting basis and as such all accountable imprests were expensed before retirement. In events where unspent imprests were returned to the chest, especially in a different reporting year, the returned amounts were offset against the expense column of the accounts, consequently reducing actual expenses for the period.</p> <p>During the period under review, total reversals and unspent imprest returned to chest amounted to <b>\$44,946.67 (Refer to Appendix 1).</b></p>		
<b>Cause</b>	<b>Control Category</b>	
Lack of clear guidelines on accounting treatment for such transactions.	C 1	
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>	

This hinders the disclosure of actual expenditure for the period.			Medium
<b>Recommendation</b>			<b>Control Resolution</b>
<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>• The Accounts Officers should consider using the Modified Cash Basis of Accounting which aids compliance with the regulation on Accountable Imprest as stated in the PFM Act and the Financial and Governance Policy of the University.</li> <li>• As much as practicable, ensure that the disbursement and retirement of the same accountable imprest do not happen in different reporting years.</li> <li>• Ensure that all reversals and unspent imp rest are not offset against expenses but recorded as receipts and disclosed.</li> <li>• Consider engaging Internal Auditors to review the semi-annual Financial Statement before uploading same to the Centre's website.</li> </ul>			<b>CR 3</b>
<b>Management Response</b>	<b>Management Action Plan</b>	<b>Action Owner</b>	<b>Action Date</b>
Recommendations are well noted.		Ms. Emefa Adzadu (Finance Manager, WACCBIP)	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating
2.6 Project Deliverables and Budget	Reasonable
<b>Criteria</b>	
<p>Section 4.5.1 of the Performance and Funding Contract Executed by both the University and the Ministry of Finance enjoins the University to prepare an annual work programme.</p> <p>Section 3.6 of the same contract also provides inter alia that the entirety of funding received by the University for the ACE project must be immediately transferred to the account of ACE, if, and exclusively spent for the project and in accordance with the approved implementation plan and approved annual work programme.</p> <p>Paragraph 3 of Part B. of Annex 7 of the Regional Operations Manual of the Africa Higher Education Centres of Excellence for Development Impact states among others that the work plan shall provide details of how all the various tasks, sub-tasks, and activities will be undertaken with specific timelines for each task.</p>	
<b>Condition</b>	
<p>The activities and deliverables of the project have been grouped in to seven (7) broad headings with sub-activities and budgets estimates were made according to these headings.</p> <p>While activities under broad headings: <b>Improving Learning Experience, Management and Governance Establishment, and Finance &amp; Performance Oversight</b> proceeded as planned, activities under <b>Achieving Excellence in Training, Promote Applied Research and Financial Sustainability and Private Sector Engagement</b> had some challenges.</p> <p><b>Achieving Excellence in Training:</b> All project activities proceeded as planned during the audit period, except for <i>the development and approval of a curriculum for new master's programs</i>, which has significantly delayed. The achievement of this deliverable was technically the responsibility of the Department of Biochemistry, which is mandated to put</p>	



the Curriculum together to for approval from the University's Academic Board and GTEC. The Centre and Department are currently awaiting approval from the University's Academic Board for this specific deliverable.

**Promote Applied Research and Financial Sustainability:** The Centre performed the activities by *supporting and mentoring PhD and MPhil students to apply for student grants and develop research projects*, but these did not come at any cost as the systems to support are already in place.

**Private Sector Engagement:** Specifically engaging private sector companies for internship was not much achieved, while some efforts were made to collaborate the private companies, this did not yield much result as few companies are into Cell Biology of Infectious Pathogens research.

We also noted that while all expenses during the period under review were within budget, a few expense lines were overspent. Prominent amongst them were: *Joint Research Projects with Regional and National Institutions and Establish and Operationalize Next Generation Sequencing* under Promoting Applied Research.

Cause	Control Category
<p>This is attributable to delay on the part of the Academic Board of the University and Ghana Tertiary Education Commission (GTEC) in approving the new master's degree Programme with less power to monitor those activities from the Centre Management.</p> <p>Also, most companies in Ghana do not have research and development units which makes the private engagement a challenge for the Centre.</p>	<p style="text-align: center;">C 2</p>
Effects/Consequences of the Issue for the University	Risk Rating
<p>The Centre might not receive funds allocated to the achievement of that objective.</p>	<p style="text-align: center;">Medium</p>

Recommendation			Control Resolution
<p>We recommend that the approving authority prioritise the outstanding activity and provide the relevant approval.</p> <p>Again, we recommend that measures should be put in place to reduce subsequent budget overrun.</p>			CR 4
Management Response	Management Action Plan	Action Owner	Action Date
<p>Recommendations are well noted however, we have engaged with ACE concerning this and has since revised our workplan to reallocate some of the funds that the Centre might otherwise not receive.</p>		<p>Ms. Sika Menka (Grants Manager) &amp; Ms. Emefa Adzadu (Finance Manager)</p>	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating
2.7 Documentation Processes	Reasonable
<b>Criteria</b>	
<p>Section 5.2.1 of the Record Management and Archives Policies states that <b>“Senior Academic and Administrative Heads who have managerial responsibility for organizational areas within the University are to ensure that employees in their departments create and keep records as an integral part of their work and in accordance with this policy and associated procedure”</b>.</p> <p>The Public Records and Archives Administration Act 1997 (Act 535), Section 9 (1) states that <b>“The head of a public institution where public records are created and kept, shall establish good records keeping practices within the registry for the management of public records in accordance with standards directed by the Department”</b>.</p>	
<b>Condition</b>	
<p>An examination of the Payment Vouchers (PVs) provided to the Audit Team revealed that although PVs were maintained, they were not organized in a chronological order.</p> <p>Furthermore, we observed that some Journal Vouchers (JVs), Receipts and Certificates of Honour submitted for retiring imprests were not appropriately attached to their corresponding PVs.</p>	
<b>Cause</b>	<b>Control Category</b>
Filing was not under the control of the Officers at the Centre rather it is being handled by staff at ORID.	C 1
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>

This could lead to difficulty in retrieving specific documents as well as impede easy reconciliation of accountable imprests and their retirements.			Medium
<b>Recommendation</b>			<b>Control Resolution</b>
We recommend that PVs should be kept by the Accounts Officers of the ACE-Impact Project at WACCBIP, and they should ensure that all PVs are arrangement chronologically with all receipts and certificates of honour attached to their corresponding PVs.			<b>CR 3</b>
<b>Management Response</b>	<b>Action Taken</b>	<b>Action Owner</b>	<b>Action Date</b>
Recommendation is well noted.		Mr. Anthony H. Hofe (Senior Accountant, ORID)  & Ms. Emefa Adzadu (Finance Manager, WACCBIP)	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating
2.8 Procurement Processes	Reasonable
<b>Criteria</b>	
<p>Policy 1502 (1) and 1601 (2) of the University's Financial Regulations and Governance Policy, 2020 state that "All orders must comply with the University policies on purchasing and tendering and in addition to Public Procurement Regulations." And "The Provost, Dean, and Director is ultimately responsible for purchases within his / her Unit in accordance with the procurement process and subject to the approval of the Vice-Chancellor. Disbursement authority may be delegated to named individuals within the Unit."</p>	
<b>Condition</b>	
<p>The Centre made available to the audit team its procurement plan for the year 2023.</p> <p>An examination of payment records revealed that goods and services worth <b>\$334,019.30</b> were procured. The procurement methods and processes used were according to the rules on procurement as outlined in the University of Ghana Financial Regulations and Governance Policy, 2020, and the Public Procurement Act, 2003 (Act 663).</p> <p>However, we observed that under the ACE-Impact Project, travelling tickets worth <b>Thirty-Four Thousand, Eight Hundred and Nineteen Dollars, Eighty-Eighty Cents (\$34,819.86)</b> were procured from two traveling agencies: <b>Krishna Travels and Satguru Travel and Tours Services Limited</b> without a formal framework agreement. Furthermore, these purchases were not routed through the Centre's Procurement Manager. Nevertheless, the officers who handled these transactions followed the procurement processes by always requesting quotations from three agencies and selecting the least quote. <i>Refer to Appendix 3</i></p>	
<b>Cause</b>	<b>Control Category</b>
Due to oversight and lack of awareness of the necessity of having a framework agreement.	C 1

Effects/Consequences of the Issue for the University		Risk Rating	
The Centre might be flagged for procurement breaches.		Medium	
Recommendation		Control Resolution	
<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>• Involve the Centre's Procurement Manager in all procurement activities, ensuring compliance with established procedures and enhancing transparency.</li> <li>• Create a formal framework agreement with frequently used travel agencies to ensure pre-negotiated favourable terms.</li> </ul>		CR 3	
Management Response	Management Action Plan	Action Owner	Action Date
Recommendations are well noted.		<p>Ms. Emefa Adzadu            (Finance Manager,            WACCBIP)            &amp;            Mr. Michael Abrogo            (Logistics &amp;            Procurement            Manager)</p>	March 31, 2024

Issue Title	Risk/Issue/Control Effectiveness Rating
2.9 Asset Management	Reasonable
<b>Criteria</b>	
<p>The University of Ghana Financial Regulations and Governance Policy No.1701 (5) and (7) stipulate that "The Director of Finance is responsible for maintaining the University's register of capital assets. Provosts, Dean, and Directors shall provide the Director of Finance with any information he or she may need to maintain the register." and "Assets owned by the University shall, so far as is practical, be effectively marked to identify them as University property."</p>	
<b>Condition</b>	
<p>An evaluation of the Project's assets register showed that the non-current assets purchased during the period under review were duly recorded in the register.</p> <p>After physical verification of assets, we noted that apart from two (2) laptops with Philip Ilani and Constance Agbemelo Tsomafo, all assets were labeled. Also, we observed that a Double Door Fridge 695L acquired on April 28, 2023, was not in use.</p>	
<b>Cause</b>	<b>Control Category</b>
Due to lack of effective asset monitoring and fellows being out of the country conducting research.	C 1
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>
This may hinder tracking of assets and complicate maintenance. Also, the warranty period may expire before the items are installed.	Medium
<b>Recommendation</b>	<b>Control Resolution</b>
While we commend the Officer for updating the Asset Register.	CR 3

We recommend that Management ensures that all assets are labelled, installed and in use.			
Management Response	Management Action Plan	Action Owner	Action Date
Recommendation is well noted.		Ms. Emefa Adzadu <b>(Finance Manager, WACCBIP)</b> Ms. Sika Menka <b>(Grants Manager)</b>	<b>March 31, 2024</b>



Issue Title	Risk/Issue/Control Effectiveness Rating
<b>2.10 Extension of the Project Timelines</b>	<b>Reasonable</b>
<b>Criteria</b>	
According to Schedule 2, Section III (B5) of the Financing Agreement between the Republic of Ghana and International Development Association, <b>the Closing Date is December 31, 2023.</b>	
<b>Condition</b>	
The ACE-Impact project is a 4-year project with IDA funding of \$5.5m was signed in 2019 and is expected to conclude in 2023. From the start of the project to June 2023 the Centre received <b>\$3,541,924.74</b> from the World Bank which represents 64.40% of the total project funds.	
The project's progress was hindered in 2020 due to the COVID-19 pandemic and its associated disruptions, resulting in project delays. Consequently, there is a recognized need for an extension of the project's timelines.	
Despite discussions with project stakeholders, there has been no official indication or documentations regarding the extension of the project timelines.	
<b>Cause</b>	<b>Control Category</b>
Delays in decision-making among stakeholders.	<b>C 2</b>
<b>Effects/Consequences of the Issue for the University</b>	<b>Risk Rating</b>
This may create some uncertainty among the project's officers.	Medium
<b>Recommendation</b>	<b>Control Resolution</b>
We recommend that Officers of the ACE-Impact Project should engage with the necessary stakeholders to obtain official communication regarding the extension of the project timelines or otherwise.	<b>CR 4</b>

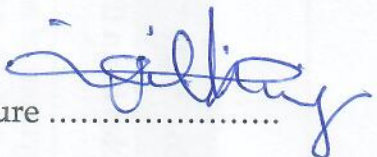
Management Response	Management Action Plan	Action Owner	Action Date
Recommendation is well noted.		Prof. Lydia Mosi  (Deputy Director, Administration)	March 31, 2024

3.0. **Audit Opinion:** Reasonable

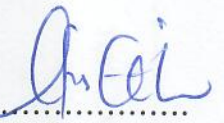
Documents available show that some controls are in place and the grant provisions are being complied with. We however suggest that these controls need to be strengthened and additional controls established to address the internal control lapses elaborated.

We therefore provide reasonable assurance to Senior Management regarding the operations of the ACE-Impact Project at WACCBIP

**Team Lead:** Mrs. Vivian D. Barabu

Signature ..... 

**Ag. Deputy Director, Internal Audit:** Prof. Samuel Nana Yaw Simpson

Signature..... 

**APPENDICES**

**Appendix 1: Reversals and Funds Returned to Chest**

REVERSAL DATE	ORIGINAL TXN DATE	DESCRIPTION	AMT (USD)
4-Jan-2023	1-Dec-2021	Reversal-Cost of consumables from the WACCBIP stores -Prof Ocloo	(1,331.14)
4-Jan-2023	24-Jan-2022	Reversal of transaction -Payment of accommodation for Emmanuel Allotey, a WACCBIP PhD student. -University of Ghana Enterprise Ltd	(222.22)
4-Jan-2023	22-Feb-2022	Reversal of transaction -Payment for the connection of power to the storage unit for solvents and consumables -University of Ghana	(1,000.79)
4-Jan-2023	25-May-2022	Reversal-Lab consumables from the WACCBIP stores -Dr. Gloria	(1.74)
4-Jan-2023	27-May-2022	Reversal-Lab consumables from the WACCBIP stores -Dr. Gloria	(65.55)
4-Jan-2023	26-Jul-2022	Reversal-Items taken from the WACCBIP stores -Sarah Ofori	(20.94)
4-Jan-2023	4-Oct-2022	Reversal-Refund of UK visa application fees for Jersley D. Chirawurah for a one-month research visit in the University of Edinburgh -Jersley D. Chirawurah	(533.45)
4-Jan-2023	25-Oct-2022	Reversal-Airfare for Jersley D. Chirawurah to travel to UK for a one-month research visit in the University of Edinburgh -Krishna Travels	(2,003.11)
4-Jan-2023	26-Oct-2022	Reversal-Stipend for travel to UK for research visit an the University of Edinburgh from November 3 to December 12, 2022 at GBP 1000 per month -Jersley Chirawurah	(1,505.08)
4-Jan-2023	31-Oct-2022	Reversal of transaction -Printing and display graphics for presentation by Dr Lily Paemka at Ghana Cancer Summit - Geovision	(103.76)

REVERSAL DATE	ORIGINAL TXN DATE	DESCRIPTION	AMT (USD)
4-Jan-2023	2-Nov-2022	Reversal-Shipping of samples from Ghana to the UK for analysis for Jersley Chirawurah -Jay Express Freight	(1,353.05)
4-Jan-2023	12-Dec-2022	Reimbursement of cost of clearing-AFROSCREEN project (EUR 2727.82)	(2,432.45)
4-Jan-2023	12-Dec-2022	Reversal-Lab consumables from the WACCBIP stores -Dr. Abugri	(9,011.22)
10-Jan-2023		Refund of Airfare for Dr Kwabena Sarpong for travel to the UK to attend the The BloodCounts Launch Workshop from September 12-16, 2022 -University of Cambridge	(2,406.20)
24-Jan-2023		Retirement of imprest for accommodation -Claudia Anyigba	(127.00)
30-Jan-2023		Refund of overpaid accommodation for Lindsey-Djomkam-Deutsches Krebsforschungszentrum	(39.10)
9-Mar-2023		Refund of EMBL conference expenses for Franklin Nuokpem	(516.65)
16-Mar-2023		Retirement of imprest for accommodation and subsistence for travel to Germany to attend the EMBL Course: Computing skills for reproducible research (data carpentry) from January 22-28, 2023-Franklin Nuokpem	(55.37)
21-Mar-2023		Reversal of transaction -Imprest for laboratory supplies for research activities -Linford Lartey Otoo	(236.22)
11-May-2023		Retirement of imprest for research work taken by Emmanuel Alote Allotey	(23.49)
5-Jun-2023	(12 Sep 2022)	Reversal of overcharge-Airfare for Dr Kwabena Sarpong for travel to the UK to attend the The BloodCounts Launch Workshop from September 12-16, 2022 -Krishna Travels (12 Sep 2022)	(21,743.99)

REVERSAL DATE	ORIGINAL TXN DATE	DESCRIPTION	AMT (USD)
22-Jun-2023		Imprest for accommodation for travel to Abidjan for ACE Impact Communications Workshop from April 25-29, 2023 (cheque no.862514)	(214.15)
		<b>TOTAL</b>	<b>(44,946.67)</b>

*Appendix 2: Unretired Accountable Imprest*

DATE	DETAILS	AMOUNT GHC	AMOUNT USD
28-Mar-2023	Imprest for lab consumables & Imprest for research work -Kalilu S. Donzo		450.00
15-May-2023	Imprest for sample collection -Stephen Tawiah	900.00	75.79
	<b>TOTAL</b>	<b>900.00</b>	<b>525.79</b>

**Appendix 3: Travel Tickets**

DATE	DETAILS	AMOUNT GHC	AMOUNT USD
12-Jan-2023	Airfare for Worlanyo Tashie for his travel to University of Glasgow for some part of his PhD research -Satguru Travels	13,725.00	1,600.40
17-Jan-2023	Airfare for Patience Okpoti and Beatrice Biney Nyamekye to travel to Gambia for the WARIMA workshop -Satguru Travel and Tours Services Limited	25,860.00	3,015.39
27-Jan-2023	Airfare for travel to Germany to attend the EMBL Course: Computing skills for reproducible research (data carpentry) from January 22-28, 2023 -Satguru Travel and Tours Services Limited	17,565.00	1,626.39
21-Feb-2023	Airfare for staff from Accra to Tamale for public engagement activities- Satguru Travel and Tours Services Limited	11,880.00	1,100.07
21-Feb-2023	Airfare for Prof Mohamed Mutocheluh from Kumasi to Accra to teach students- Satguru Travel and Tours Services Limited	2,330.00	215.75
21-Feb-2023	Airfare for research scientists from Centre Muraz, Burkina Faso to Ghana for a research visit to WACCBIP- Satguru Travel and Tours Services Limited	31,185.00	2,887.69
8-Mar-2023	Airfare for Dr. Samuel Doudu for travel to the Centre for Environment, Fisheries and Aquaculture Science, UK for a research visit from March 4-15, 2023 -Krishna Travels	5,244.00	485.59
8-Mar-2023	Airfare for Prof Gordon Awandare's travel to Nairobi, Kenya to attend the DELTAS II Inception Meeting -Satguru Travel and Tours Services Limited	21,970.00	2,034.39
21-Mar-2023	Refund of airfare from Tamale to Accra to attend the WANIDA workshop & Payment of airfare for Prof. James Abugri from Accra to Tamale after attending the WANIDA workshop-Prof James Abugri & Krishna travels	2,149.00	169.21

DATE	DETAILS	AMOUNT GH¢	AMOUNT USD
24-Mar-2023	Airfare for Edwin Sakyi Kyei- Baffour to attend the WHO Conference on Skin NTDs in Geneva, Switzerland from 27th to 31st March 2023 - Satguru Travels	7,187.00	565.91
4-Apr-2023	Airfare for Philip Ilani for travel to UK for research visit to Cambridge Institute for Medical Research-Krishna Travels Limited	12,514.00	985.35
4-Apr-2023	Airfare for Nana Eghele Adade for travel to UK to attend the Microbiology Society Annual Conference in Birmingham, UK from 17 April -20 April, 2023 -Krishna Travels Limited	20,450.00	1,610.24
13-Apr-2023	Airfare for Kalilu S. Donzo from Accra to Liberia for sample collection for his PhD research -Satguru Travel and Tours Services Ltd	6,906.00	543.78
25-Apr-2023	Airfare for travel to Abidjan for ACE Impact Communications Workshop -Satguru Travel and Tours Services Ltd	5,535.00	435.83
27-Apr-2023	Airfare for John Anoku for travel to South Africa to attend and present research findings at the Nelson Mandela University -Alliance Travel Services Limited	16,170.00	1,273.23
12-May-2023	Airfare for Emefa Adzadu,Sika Menka and Dr Peter Quashie to Morocco to attend the ACE Impact Regional workshop- Satguru Travel and Tours Services Ltd	52,475.00	4,418.95
22-May-2023	Airfare for Dr Yaw Aniweh to Morocco to attend the ACE Impact Regional workshop -Satguru Travel and Tours Services Ltd	21,055.00	1,773.05
24-May-2023	Airfare for Bismarck Dinko travel to Germany to attend EMBL Conference: BioMalPar XIX: biology and pathology of the malaria parasite (6465) -Satguru Travel and Tours Services Ltd	12,505.00	1,053.05
22-Jun-2023	Airfare for Calvin Tiengwe, Jack Sunter, Richard Wheeler and Joanna Correia from London to Accra to facilitate the Molecular Biology workshop and attend the WACCBIP Research Conference -Krishna Travels	107,179.00	9,025.60
	<b>TOTAL</b>	<b>393,884.00</b>	<b>34,819.87</b>



FINDINGS	RECOMMENDATION	CONTROL EFFECTIVENESS	MANAGEMENT ACTION TAKEN	STATUS	ACTION OWNER
<p align="center"><b>AUDIT OF THE WORLD BANK AFRICA CENTRE OF EXCELLENCE (ACE) - IMPACT PROJECT AT THE WEST AFRICA CENTRE FOR CELL BIOLOGY OF INFECTIOUS PATHOGENS (WACCBIP), UNIVERSITY OF GHANA</b></p> <p>Mrs. Dzifa Sackey, Mr. Godwill Ashiatey and Ms. Martha Baidoo</p>					
<p>Failure to Submit all Payment Requests for Pre-Auditing</p> <p>Audit observed that payments totaling GH¢241,821.93 and \$10,120.00 were made in the period under review without submitting the payment vouchers for pre-auditing.</p>	<p>We recommend that the Finance Officer should ensure that all payment requests and their supporting documents are subjected to pre-audit before payments are made.</p>	<p align="center"><b>Medium</b></p>	<p>Hence all Payment will be Submitted for Pre-Audit</p>	<p align="center"><b>Implemented</b></p>	<p align="center"><b>Senior Accountant, ORID</b></p>